



NYSE Regulation, Inc. | 20 Broad Street  
New York, New York 10005  
nyseregulation.com



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CERTINYS  
001-14100

December 28, 2009

Ms. Cecile Peters  
Chief, IT Services  
Division of Corporate Finance  
Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

Dear Ms. Peters:

This is to certify that on December 24, 2009 the NYSE Amex LLC (the "Exchange") received from Impac Mortgage Holdings, Inc. (the "Registrant"), a copy of the Registrant's application on Form 8-A for the registration of the following securities:

Common Stock, par value \$0.01 per share

We further certify that the above described securities have been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

Jamie Patturelli  
Senior Manager, Corporate Compliance